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PRUNES
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FRANCE ESTABLISHES TAX

ON DRIED PRUNES

Decree No. 63-860, dated August 20, 1963, and published in the French Government "Journal Officiel" on August 22, establishes a tax on all prunes processed in France, domestically grown as well as imported.

The tax on imported prunes for the 1963-1964 season, which began August 1, is fixed at 5 percent. The tax on prunes from the domestic crop will be either 6 percent or 9 percent depending on whether processors contributed to the voluntary market promotion program last season. The promotion activities resulted from an "intertrade agreement" under which processors were to contribute voluntarily 3 percent of the sales price for all domestic prunes processed from the 1962 crop. Roughly 80 percent of the processors contributed and the funds were used for publicity. The processors who paid the 3 percent tax will be taxed only 6 percent this season, while the noncontributors will be taxed 9 percent on all prunes processed and sold from the 1963 crop.

The revenue accruing from the tax will be used by the Technical Agricultural Food Processing Center in an effort to expand the market for prunes through various methods including export subsidies, mentioned in Article No. 7 of the attached Decree. The marketing difficulties arising early last season, and continued increases expected in domestic production, without doubt led to the promulgation of the Decree.

An informal translation of the Decree follows.

"Decree No. 63-860 dated August 20, 1963,

"Art. 1 - A tax is established to the benefit of the Technical Agricultural Food Processing Center and is to be paid each marketing season by producers, producer groups, and cooperatives for dried prunes on the basis of their deliveries of natural condition prunes to the processors.

"A joint Decree by the Ministers of Agriculture and Finance determines the tax level and method of payment for each marketing season. The tax cannot exceed 6 percent of the purchasing price for dried prunes. The actual tax level may vary, depending on the dates deliveries are made to the processors.

"The tax proceeds, which the processor deducts from the amount paid to growers, are remitted by him to the Technical Agricultural Food Processing Center.

"The processor is liable to the tax if he obtains his supplies without submitting to a delivery contract.

"Art. 2 - A tax is established to the benefit of the Technical Agricultural Food Processing Center and levied and collected by the same from processors (manufacturers, dealers, and processing co-operatives) and from prune importers; it is based on the monthly amount marketed by them within France.

"A joint Decree by the Ministers of Agriculture and Finance determines for each marketing season the tax level, which cannot exceed 13.5 percent of the value of marketed goods, and the method of payment. The actual level of the tax may vary according to an agreed production objective, which is determined by approved intertrade consensus.

"Art. 3 - Prune growers which are also engaged in processing operations are liable to the tax provided for by Article No. 1 applicable to the quantities of prunes processed from their own orchards.

"They are further liable to the tax provided for by Article No. 2, based on the amount of their own processing operations; an inter-ministerial decree establishes for each marketing season the level of the tax, which cannot exceed an amount of 0.4 Franc per kilo of processed prunes, and the method of payment. The actual level of the tax may vary, depending on the production objective determined by approved intertrade agreement.

"Art. 4 - Sums due and remitted in conformity with Article No. 1, except those resulting from the increased tax level corresponding to anticipated reception of deliveries, are deducted from sums due as per Article No. 2 and Article No. 3 (2nd page).

"Art. 5 - As a temporary measure, taxes due in conformity with Article No. 2 and Article No. 3 (2nd page) may, during the 1963 marketing season, benefit, in the application orders of the above-mentioned articles, from lowered rates, taking into account the support given by those paying levies for the reorganization of the prune market in the 1962 marketing season.

"Art. 6 - Persons liable to the above-mentioned taxes who will not have discharged them at the established dates will be liable to a 5 percent penalty on the amount due for every overdue month: this additional remittance is due at the same date as the capital sum.

"Art. 7 - The proceeds of the taxes, after deduction of the involved assessing, levying, and supervision expenses, are appropriated to meet expenses involved in quality and quantity examination resulting from the intertrade agreements sanctioned by Ministry of Agriculture order, and to finance interventions aimed at: organizing prune production and marketing, improving quality, overseeing processed goods, expanding both domestic consumption and export outlets for prunes, and, when the need arises, offsetting export losses, and covering expenses involved in issuing of warrants and in storage.

Note: A franc has a value of 20.408 U.S. cents; a kilogram is equivalent to 2.204 pounds.

"Art. 8 - The Technical Agricultural Food Processing Center can, under its responsibility and on its behalf, entrust the Prune Intertrade Board with part or all of the relevant application measures of its mission.

"The Center is entitled to make enquiries and surveys relating to the accounts drawn up by the taxpayers and to the amounts due from them. It can, under provision of trade secrecy, demand the supplying of all documents pertaining to these enquiries.

"Art. 9 - 1. With reference to the liquidation of the 1962 marketing season, producers-processors and processors (manufacturers, dealers and cooperatives) will forward to the Economic Survey Service of their Department by August 30 a statement of the prune stocks belonging to the said marketing season still available on August 15, 1963.

2. For the 1963 marketing season and for other seasons to come:

a) Producer-processors will forward to the Economic Survey Service of their Department on October 15 every year a statement of their prune production in the marketing season ending on September 30 inclusive;

b) Processors (producer-processors, manufacturers, dealers, and cooperatives) will forward on January 15, June 15, and August 15, to the Economic Survey Service of their Department, a statement of their purchases and stock situation on the respective dates of December 31, May 31, and July 31.

"The Economic Survey Service is entitled to check the correctness of the above mentioned statements. The persons concerned will have to provide the Service's agents with every facility to that end, and in particular their accounting of supplies, which they must keep for purposes of the tax administration.

"Art. 10 - Provided they have conformed with the terms of the intertrade agreement sanctioned by a Ministry of Agriculture order, all processors and importers of prunes can freely market their goods within the applicable quality specifications.

"Art. 11 - The Minister of Agriculture and the Minister of Finance will be responsible for the application of the present Decree, which will be published in the 'Journal Officiel' of the French Republic.

"Paris, August 20, 1963

(sgd):

Prime Minister: Georges Pompidou

Minister of Agriculture: Edgar Pisani

Minister of Finance: Valery Giscard
d'Estaing

Minister of Public Health: Raymond
Marcellin

"Taxes pertaining to the prune marketing planning for
the 1963 marketing season

"The Minister of Agriculture and the Minister of Finance, referring to Decree No. 63-860 issued on August 20, 1963, concerning prune marketing planning have decided:

"Art. 1 - The level of the tax mentioned in above-mentioned Article No. 1 of the hercabove Decree, is fixed, for the 1963 marketing season, at the following percentages of purchasing prices paid in to dried prune producers:

a) 4 percent of all shipments from the country;

b) On which another 0.4 percent is imposed on shipments made before October 1, 1963, and 0.2 percent on those made between October 1 and November 1, 1963.

"The amount of the tax is due within the fortnight after every payment to the producer, and must be remitted by that time by the processor to the Technical Agricultural Food Processing Center.

"Art. 2 - The level of the taxes mentioned in Article No. 2 of the above-mentioned Decree, for the 1963 marketing season, are the following:

9 percent of monthly turnover for French prunes, reduced to 6 percent in the case considered in Article No. 5 of the above-mentioned Decree; the amount of the tax, due on the 15th of each month, is remitted by the processor to the Technical Agricultural Food Processing

Center, together with a statement of monthly turnover certified by the Inspector of Indirect Taxation; payments made in application of above-mentioned Article No. 1 (paragraph a) are deducted from the amount of sums due in conformity with the present Article;

5 percent of monthly turnover for imported prunes; the amount of the tax, due on the 15th of each month, with all necessary vouchers enclosed, is remitted by the importer to the Technical Agricultural Food Processing Center.

"Art. 3 - The level of the tax to which producers-processors are liable as per Article No. 3 of the above-mentioned Decree is fixed, for the 1963 marketing season, at 0.26 Franc per net kilogram of prunes produced, reduced to 0.16 Franc in the case considered in Article No. 5 of the above-mentioned Decree.

"The amount of the tax must be remitted by equal installments on November 30, 1963, February 29, and June 30, 1964, by the producers-processors to the Technical Agricultural Food Processing Center.

"Art. 4 - The present order will be published in the 'Journal Officiel' of the French Republic.

"Paris, August 20, 1963

(sgd): Minister of Agriculture
& For. Minister of Finance"

UNITED STATES DEPARTMENT OF AGRICULTURE

WASHINGTON, D. C. 20250

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